

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: BRIDGES et al. ) Confirmation No.: 6810  
Application No.: 09/724,075 )  
Filing Date: 11/28/2000 ) Group Art Unit: 3692  
For: DYNAMIC REALLOCATION ) Examiner: Clement B. Graham  
HEDGE ACCOUNTING )  
\_\_\_\_\_  
) AMENDMENT and RESPONSE to April  
9, 2007 Non-Final Office Action  
) Docket No.: G08.155  
) PTO Customer Number 28062  
Buckley, Maschoff & Talwalkar LLC  
50 Locust Avenue  
New Canaan, CT 06840  
)  
)

Mail Stop Amendment (via EFS)  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

In response to the Non-Final Office Action mailed April 9, 2007, please amend the above-identified application as follows:

**Amendments to the claims** are reflected in the listing of claims that begins on page 2 of this paper.

**Remarks** begin on page 7 of this paper.